

Department of Revenue Services
State of Connecticut
PO Box 2997
Hartford CT 06104-2997
(Rev. 08/05)

OP-337
Tourism Surcharge Return
on the Rental/Leasing
of Passenger Motor Vehicles

If the address
at right is
incorrect,
please make
any changes
necessary

For Period Ending
Connecticut Tax Registration Number
Federal Employer Identification Number
Due Date
For DRS Use Only

☐ Check here if this is an amended return.

☐ If you have ceased leasing operations,
enter date you ceased operations: _____

☐ New address or trade name:

Enter new mailing address:

Enter new trade name:

Enter new physical location (Not PO box):

1.	Number of passenger motor vehicles subject to surcharge	▶	1	
2.	Total number of days the vehicles from Line 1 were rented or leased	▶	2	
3.	Amount of surcharge due (Multiply Line 2 by \$1.)	▶	3	00
4.	Credit for uncollectible accounts (See Instructions.)	▶	4	00
5.	Net surcharge due (Subtract Line 4 from Line 3.)	▶	5	00
6.	Penalty (See Instructions.)	▶	6	00
7.	Interest (See Instructions.)	▶	7	00
8.	Total amount due (Add Lines 5, 6, and 7.)	▶	8	00

General Instructions

You must complete this return in blue or black ink only.

Make your check payable to: **Commissioner of Revenue Services**. Include your Connecticut tax registration number on your check. The Department of Revenue Services (DRS) may submit your check to your bank electronically.

You must file a return even if no surcharge is due. Enter "0" on Line 1 and Line 2 and sign the return.

Rounding: You must round off cents to the nearest whole dollar on your returns and schedules.

Due Date: The due date of the return is the last day of the month after the end of the period indicated above.

New Owners: Do not use the previous owner's form to file your return. Any change in ownership requires a new Connecticut tax registration number.

Signature: You must sign the return.

If you have questions, call Taxpayer Services at **1-800-382-9463** (within Connecticut) or **860-297-5962** (from anywhere). Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**

See Line Instructions on back.

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Title	Date
Preparer's Signature	Preparer's Address	Date

Line Instructions

Rounding: You must round off cents to the nearest whole dollar on your returns and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 and \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

If you do not round, DRS will disregard the cents.

- Line 1.** Enter the total number of passenger motor vehicles rented or leased for 30 consecutive calendar days or less during this period. For the surcharge, a day means each day or portion of a day for which a lessor charges a lessee for the lease or rental of a passenger motor vehicle.
- Line 2.** Enter the total number of days, or portion of a day, for which a charge was made for the rental or lease of vehicles.
- Line 3.** The surcharge is \$1 per day, or portion of a day, for which the lessor charged the lessee on the rental or lease of motor vehicles for 30 consecutive calendar days or less. Multiply the number of days on Line 2 by \$1.

Line 4. A credit is allowed for surcharges remitted on accounts determined to be worthless and written off for federal income tax purposes. You must take the credit on the next Form OP-337 due after the write-off for federal tax purposes.

Line 5. Subtract Line 4 from Line 3.

Line 6. Late Payment Penalty: If a surcharge is due, the penalty for underpayment of the surcharge is 15% (.15) of the surcharge due or \$50, whichever is greater.

Late Filing Penalty: If no surcharge is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Line 7. Interest: If this is a late or amended return, compute the interest at the rate of 1% (.01) per month or fraction of a month from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

Line 8. Add Lines 5, 6, and 7.